



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Dell Urban
DOCKET NO.: 15-02291.001-R-1
PARCEL NO.: 11-03-300-004

The parties of record before the Property Tax Appeal Board are Dell Urban, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$56,649
IMPR.: \$82,325
TOTAL: \$138,974

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a tri-level dwelling of brick construction with 1,644 square feet of living area. The dwelling was constructed in 1978. Features of the home include 360 square feet of lower finished area, a partial unfinished basement, central air conditioning, a fireplace and a 504 square foot garage. The property has a 86,249 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$355,000 as of August 28, 2012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,974. The subject's assessment reflects a market value of \$418,849 or \$254.77 per square foot of living area, land included, when using the 2015 three-

year average median level of assessment for Lake County of 33.18% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with varying degrees of similarity to the subject. The comparables sold from July 2014 to December 2015 for prices ranging from \$327,500 to \$390,000 or from \$227.58 to \$264.95 per square foot of living area, including land.

The appellant submitted rebuttal evidence which consisted of a new appraisal and two sales. Property Tax Appeal Board rule 1910.66(c) states in relevant part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

(86 Ill.Admin.Code §1910.66(c)).

Therefore, pursuant to the above captioned rule, the Property Tax Appeal Board will not consider this new evidence in this decision.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board gives little weight to the final opinion of value found in the appraisal report because the report relied on sales from 2012, and furthermore, the appraiser failed to adjust the comparables for design and/or age when compared to the subject and the date of the estimated value is over 16 months from the valuation date of January 1, 2015. Therefore, the Board will examine the raw sales data contained within the appraisal report.

The appellant presented an appraisal containing four comparable sales and one active listing. The board of review submitted four comparable sales. The appellant's comparables were all significantly older than the subject and all of the dates of sale were too remote in time for a January 1, 2015 valuation date. Three of the board of review's comparables were of a different design when compared to the subject and all had significantly smaller lot sizes. The board of review's comparables, none of which were truly similar to the subject, sold closer to the assessment date in question for prices ranging from \$227.58 to \$264.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$254.77 per square foot of living area, including land and falls within the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not sufficiently

challenged by the suggested comparable properties contained in this record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated by a preponderance of the evidence that the subject dwelling was overvalued as reflected by its assessment and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 21, 2017



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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